United Nations ST/IC/2001/9

Secretariat

25 January 2001

Information circular*

To: All Secretariat staff members payrolled by Headquarters

From: The Under-Secretary-General for Management

Subject: **Payroll processing through the Integrated Management Information System**

1. As of 1 January 2001, the salary payments for all United Nations Secretariat staff members who are currently payrolled by United Nations Headquarters in New York are being processed through the Integrated Management Information System (IMIS). This means that, for these United Nations Secretariat staff members, all payroll processing is being done and the related payments generated solely from IMIS. With the implementation of IMIS payroll, the overall development effort of IMIS is now successfully completed.

2. The IMIS payroll software has been thoroughly tested for more than a year and has been producing accurate payroll for a group of staff members since September 2000. It has also been successfully run in parallel with the mainframe payroll system for all other staff for the same period.

3. The IMIS payroll system is a modernization of a prior mainframe system and includes many enhancements. IMIS payroll processing is based on a more precise method of calculating various entitlements. This may result in minor differences in computations as compared with the old system. For example, the mid-month advance in New York was previously calculated each February and remained constant for 12 months irrespective of changes that might have occurred in the overall salary level. In IMIS, the New York mid-month advance is dynamically calculated to generate approximately 50 per cent of the net pay. As a result, the mid-month advance will change when salary scales are revised, when a step increment or promotion is received and when insurance or other deductions are changed.

4. The statement of earnings and deductions (payslip) generated from the IMIS payroll has been designed so that it can be used at all duty stations where IMIS payroll will be implemented. As such, it provides more information in a new format. Explanations regarding the new IMIS payslip and the differences in the way the calculations will be processed are attached as an annex with a sample copy of the

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payslip. These can also be accessed on the United Nations Headquarters Intranet site, via "Quick Links" to Payroll.

5. Staff members who have queries regarding their salary calculation can contact their Personnel, Administrative or Executive Officer. Queries from Personnel, Administrative or Executive Officers should be sent via email to the IMIS-NY-Payroll-Helpdesk.

Annex

Statement of earnings and deductions (payslip)

Payslip generated from Integrated Management Information System (IMIS)

UNITED NATIONS SECRETARIAT — **SECRETARIAT DES NATIONS UNIES**

STATEMENT OF EARNINGS AND DEDUCTIONS — **RELEVE DES EMOLUMENTS ET RETENUES**

Contract Type	:Fixed-Term		**Pay Date**	:31-Jan-2001	**Index No** : 123456
Pension Remun	:USD 56,985.00	**Child** :1	**PayPeriod**	:01-Jan-2001 - 31-Jan-2001	**Name** :Doe, John
Cat-Grd-Step	:FS-3-3		**Org**	:DPKO FALD UNDOF	**Location** :007
			Duty Stn	:Amret al Faouar	

	Current Month		*Retroactive*	*Total in Base Currency (USD)*	
Earnings					
Gross Salary	USD	3,563.92		3,563.92	
Post Adjustment (24.7)	USD	654.90		654.90	
Dependency Allowance	USD	169.92		169.92	
Hardship element of mobility and hardship allowance (B)	USD	271.88		271.88	
				Total:	4,660.62
Deductions					
Staff Assessment	USD	912.50		912.50	
Staff Member's Pension Contribution	USD	375.15		375.15	
Medical Insurance Contribution	USD	44.97		44.97	
				Total:	1,332.62
Adjustments					
Recovery of Salary Advance (RCSA 100)	USD	-1,500.00		-1,500.00	
				Total:	-1,500.00
				Net payment:	1,828.00
Organization's Contribution					
Organization's Pension Contribution	USD	750.30		750.30	
UN Medical Insurance Subsidy	USD	49.03		49.03	
				Total:	799.33

Salary Apportionment

Payment Mode	*Name of Bank / Third Party*	*Amount in Base Curr Code (USD)*	*Amount in Disbur. Curr Code*	
Bank/EFT	UNITED NATIONS FEDERAL CREDIT UNION	1,828.00	USD	1,828.00
	Net Salary Apportionment Total: (USD)	1,828.00		

Cumulative Payments for the Period from 01-Jan-2001 to 31-Jan-2001 **In Base Currency:** USD

Earnings		***Deductions***	
Gross Salary	3,563.92	Staff Assessment	912.50
Post Adjustment	654.90	Staff Member's Pension Contribution	375.15
Dependency Allowance	169.92	Medical Insurance Contribution	44.97
Hardship element of mobility and hardship allowance	271.88		
Total:	4,660.62		1,332.62

Detailed explanations

The "payslip" produced from IMIS is different than what was generated from the mainframe system. The IMIS payroll system has been developed to be implemented at all duty stations and at multiple organizations and, as such, the "payslip" was designed to meet the requirements of all the major United Nations duty stations. Consequently, it may contain data which, while not new in concept, has not previously been printed on the "payslip" distributed at Headquarters. This enhanced "payslip" provides the staff with more information and more transparency as to their benefits and entitlements.

Personnel data

The top part of the "payslip" contains personnel data. This information is the underlying basis for the determination of all entitlements. As a general rule, data elements in this section will be printed only if relevant for the recipient. For example, while the prior Headquarters "payslip" showed "00" in the child field for staff members without dependent children, the field will not print on the IMIS "payslip" for staff members without dependent children.

New data elements:

- *Contract type* — This field provides data on the type of contract the staff member holds (for example, fixed-term).
- *Pension Remun* — The pensionable remuneration value shown in this field is an annual amount based on the staff member's category, grade, step and duty station at the time of payroll processing. The staff member's contributions and the United Nations contributions to the pension plan are based on this amount.
- *PayPeriod* — The pay period data indicates the period for which the payroll was calculated. In most instances, salaries are calculated on a monthly basis and, as such, the pay period will be the first to the last day of the month.
- *Cat-Grd-Step* — This represents the staff member's regular category, grade and step for the pay period covered by the "payslip". In the case of staff members on a special post allowance (SPA) or a Temporary grade during the pay period, it will indicate the category, grade and step of the SPA or Temporary grade.
- *Org* — The organizational unit to which the staff member belongs is noted in this field.

Current month

This column details all earnings, deductions, adjustments and Organization's contribution amounts that are due for the "pay period" noted at the top of the IMIS "payslip", for example, the current month's salary. The currency of each item is also noted.

Retroactive

This column details all earnings, deductions, adjustments and Organization's contribution amounts that are related to periods prior to the "pay period" noted at

the top of the IMIS "payslip". These generally reflect adjustments to amounts paid in previous pay periods. The currency of each item is also noted.

Total in base currency

The last column of the "payslip" is the addition of current and retroactive amounts. The currency noted in parentheses at the top of the column is the same currency as the staff member's gross salary and is considered the "base" currency. For staff stationed outside New York, the entitlement currency may not always be the same as the base currency. In those instances, the current month and retroactive columns of the "payslip" will reflect the amounts in the entitlement currency while the "Total in Base Currency" column will reflect the converted value of these entitlements based on the exchange rate in effect at the time the payroll is generated.

Earnings

This section of the "payslip" details all of the staff member's earnings for the pay period being calculated. All positive value entitlements are grouped together under "Earnings". Adjustments to these values will also be noted here. The elements that are not relevant for the specific situation of the staff member will not be printed on the "payslip".

New data elements/concepts:

- *Special post allowance (SPA)* — If the staff member is entitled to an SPA, each item affected will reflect the SPA amount. The calculated amount of the SPA is not shown separately, as it was previously shown in the "payslip".
- *Time and attendance* — Elements such as overtime or night differential are positive value entitlements shown under the Earnings portion of the IMIS "payslip". At Headquarters, these were previously shown in the "adjustment" section of the "payslip".
- *Post adjustment* — The post adjustment multiplier for the staff member's duty station is noted in parentheses next to the post adjustment title.
- *Mobility and hardship* — Each element (mobility, hardship and non-removal) is shown separately with the related matrix position for the mobility and hardship elements noted in parentheses. The transition from the old payroll system to the new IMIS payroll may have created multiple adjustments to a staff member's mobility, hardship and non-removal amounts. The adjustments represent amounts prepaid for these entitlements through the prior payroll system for the current and future months.
- *Health insurance* — Health insurance subsidies are no longer shown in this area but are reflected under the "Organization's contribution" section of the "payslip".

Deductions

This section of the "payslip" details all of the staff member's deductions for the pay period being calculated. All negative value entitlements are grouped together under "Deductions" along with any adjustments to these elements which may have been included in the current calculation of the staff member's salary. As in

the case of earnings, the elements that are not relevant to the specific situation of the staff member will not be printed on the "payslip".

New data elements/concepts:

- *Special post allowance (SPA)* — If the staff member is entitled to an SPA, each affected deduction will reflect the SPA amount. The calculated amount of the SPA is not shown separately.
- *Staff assessment related to time and attendance* — The staff assessment on time and attendance elements, such as overtime and night differential, are shown under the Deductions portion of the IMIS "payslip". At Headquarters, this was previously shown in the "adjustment" section of the "payslip".
- *Medical and dental insurance* — The values shown in this field of the IMIS "payslip" represent only the staff member's contribution towards health insurance coverage. Previously at Headquarters, the total medical and dental health insurance premiums were shown as part of "Deductions".

Adjustments

This section of the "payslip" details other amounts which may be positive or negative. Negative amounts, which are noted with a minus sign, generally pertain to the recovery of receivables, but will also include recoveries for personal telephone calls. Positive amounts may include payments for non-payroll payables, such as education grant or travel claims. Such items will bear a reference to a related IMIS document number for information.

Organization's contributions

This section of the "payslip" details additional information that reflects the amounts that the Organization is contributing on behalf of the staff member for health insurance plans and for the pension plan. These amounts are **not** added to the staff member's net pay.

Net payment

The net payment is derived from the "total earnings" less the "total deductions" and "total adjustments". The resulting amount is the net pay that will be disbursed to the staff member on the pay date indicated at the top of the IMIS "payslip".

Total Organization's contribution

The total of the Organization's contributions made on behalf of the staff member is noted for information. This is not added to the net payment.

Salary apportionment

The third area of data on the IMIS "payslip" contains basic information about how the salary has been apportioned and the manner of payment. While some staff at duty stations other than New York and Geneva are entitled to "apportion" or split their salary into two or more segments and currencies, staff whose duty station is

New York are paid 100 per cent of their net salary in United States dollars into one United States bank account.

New functionality/concepts:

- *Payment mode* — This field provides data as to the mode of payment that the staff member has chosen. All staff whose duty station is New York utilize a bank/electronic funds transfer payment mode.
- *Name of bank/third party* — This field provides the name of the bank. For confidentiality purposes, bank account numbers and other identifying data are not noted.
- *Amount in base curr code* — The amount in this field represents net payment amount and is the same currency as that noted in the "Total Base Currency" column.
- *Amount in disbur curr code* — This field reflects the amount and currency of the salary payment paid into the staff member's bank account (for staff stationed in New York it is always United States dollars).

Cumulative payments

The data reflected here are the cumulative total amounts that have been paid to the staff member for the specified period of time noted in the title. These amounts are grouped according to earnings and deductions and are expressed in the specific base currency (the currency of the staff member's gross salary).

Information on the United Nations Intranet

These explanations regarding the new IMIS payslip and the differences in the way the calculations will be processed can also be accessed on the United Nations Headquarters Intranet site, via "Quick Links" to Payroll.